Whether any Tennessee statute of limitation applies, and, if so, which one, is not clear. The rule in Tennessee is that general statutes of limitation do not apply to subdivisions of the state with respect to their sovereign capacity, but do apply with respect to claims based upon their corporate or private capacity, in which only its local citizens are interested and not all the people of the state; thus, the general statutes of limitation do not apply to taxes, but do apply to special assessments: **City of Knoxville v. Gervin**, 169 Tenn. 532, 89 S. W. 348; **Shelby County v. Bickford**, 102 Tenn. 395, 52 S. W. 772; **Hamblin County v. Cain**, 115 Tenn. 279, 89 S. W. 103. Delinquent state, county, school and municipal property taxes are subject to a specific six-year limitation (Tenn. Code Ann., Sec. 67-1323). Whether a claim under Section 13 of the TVA Act for amounts in lieu of taxes would be covered by the tax limitation, or by any of the general statutes of limitation, remains to be determined. Assuming that a statute of limitation would bar a county's claim against a city based upon Section 13 of the TVA Act, it would remain to be decided whether the claim would be barred after six years under the tax limitation (Tenn. Code Ann., Sec. 67-1323) or the limitation in cases of actions on contracts other than those otherwise specifically provided for (Tenn. Code Ann., Sec. 28-309), or after ten years, the limitation for "all other cases not expressly provided for" (Tenn. Code Ann., 28-310). Any of these statutes may apply or none of them; and until final decision by this Court on the obligation of cities to make payments to counties under the provisions of Section 13, there hangs over the officials and citizens of the Tennessee Valley Authority municipal power distributors a contingent liability so large as to threaten their solvency.

CONCLUSION.

Almost every city in Tennessee has a profound interest in this cause. An early decision of the legal question raised by the City of Murfreesboro would avoid serious obstruction to the administration of municipal affairs throughout the State of Tennessee. For this reason we respectfully urge the Court to grant the petition of the City of Murfreesboro for a writ of certiorari.

Respectfully submitted,

JOHN FRANK BRYANT,

WALTER LEE PRICE,

ROBERT E. BANKS,

B. B. FRAKER,
Counsel for Amici Curiae.